

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 06/06/12

PAGE 1

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 23

2011-12

823 - 823

## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	1,774	938	2,712	316	3,028
10	ATTENDING PUPILS (OCTOBER 2010)	1,722	944	2,666	314	2,980
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,748.0	941.0	2,689.0 ( 90%)	315.0 ( 10%)	3,004.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	102.8 (17:1)	58.8 (16:1)	21.0 (15:1)	=	182.6	/	221.6	=	.82	X	10681,937	=	7883,269	875,919
B.	GUIDANCE	5.0 (350:1)	2.7 (350:1)	1.3 (250:1)	=	9.0	/	15.3	=	.59	X	826,113	=	438,666	48,741
C.	LIBRARIANS	2.2 (800:1)	1.2 (800:1)	0.4 (800:1)	=	3.8	/	2.0	=	1.90	X	102,115	=	174,617	19,402
D.	HEALTH	2.2 (800:1)	1.2 (800:1)	0.4 (800:1)	=	3.8	/	7.1	=	.54	X	354,129	=	172,107	19,123
E.	EDUCATION TECHS	17.5 (100:1)	9.4 (100:1)	1.3 (250:1)	=	28.2	/	22.5	=	1.25	X	427,906	=	481,395	53,488
F.	LIBRARY TECHS	3.5 (500:1)	1.9 (500:1)	0.6 (500:1)	=	6.0	/	5.8	=	1.03	X	116,410	=	107,912	11,990
G.	CLERICAL	8.7 (200:1)	4.7 (200:1)	1.6 (200:1)	=	15.0	/	15.5	=	.97	X	472,474	=	412,470	45,830
H.	SCHOOL ADMIN.	5.7 (305:1)	3.1 (305:1)	1.0 (315:1)	=	9.8	/	12.0	=	.82	X	921,393	=	679,988	75,554

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		99,493	11,655
B.	Supplies and Equipment	342	473		919,638	148,995
C.	Professional Development	58	58		155,962	18,270
D.	Instructional Leadership Support	24	24		64,536	7,560
E.	Co- and Extra-Curricular Student	34	113		91,426	35,595
F.	System Administration/Support	218	218		586,202	68,670
G.	Operations & Maintenance	1,002	1,191		2694,378	375,165

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1647,045	183,005
B.	Education & Library Technicians	36.00%	212,151	23,572
C.	Clerical	29.00%	119,616	13,291
D.	School Administrators	14.00%	95,198	10,578

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	1127,153	125,293
16	Adjustment for Title I Revenues	-551,740	-61,304

17	TOTALS	17611,481	2110,391
18	E.P.S. RATES	6,549	6,700

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

S T A T E O F M A I N E  
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A U G U S T A 04333

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	2,686.0	1,405.0	4,091.0		
	OCTOBER 2008	2,675.0	1,422.0	4,097.0		
	APRIL 2009	2,716.0	1,394.0	4,110.0		
	OCTOBER 2009	2,685.0	1,452.0	4,137.0		
	APRIL 2010	2,714.0	1,415.0	4,129.0		
	OCTOBER 2010	2,665.0	1,381.0	4,046.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,689.5 +	0.66	X	6,549.00	= 17,617,857.84
	9-12 PUPILS	1,398.0 +	13.50	X	6,700.00	= 9,457,050.00
	ADULT EDUC. COURSES AT .1	4.2		X	6,700.00	= 28,140.00
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,549.00	= 5,730.38
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,700.00	= 6,700.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4034	1,084.9	X .15	X	6,549.00	= 1,065,751.52
	9-12 DISADVANTAGED @ .4034	564.0	X .15	X	6,700.00	= 566,820.00
	K-8 LIMITED ENGLISH PROF.	47.0	X .500	X	6,549.00	= 153,901.50
	9-12 LIMITED ENGLISH PROF.	19.0	X .500	X	6,700.00	= 63,650.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,689.5		X	43.00	= 115,648.50
	9-12 STUDENT ASSESSMENT	1,398.0		X	43.00	= 60,114.00
	K-8 TECHNOLOGY RESOURCES	2,689.5		X	97.00	= 260,881.50
	9-12 TECHNOLOGY RESOURCES	1,398.0		X	293.00	= 409,614.00
	K-2 PUPILS	846.0	X .10	X	6,549.00	= 554,045.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					30,365,904.64
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					29,454,927.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					29,454,927.50

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A U G U S T A 04333

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823 - 823

## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	86,024.63	X	101.60%	=	87,401.02
32	SPECIAL EDUCATION - EPS ALLOCATION					4,814,641.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,468,439.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					131,297.05
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,501,778.88
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					35,956,706.38

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 23				0.00
43	APPROVED LEASES FOR 2010-11 - SACO				30,464.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 23				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 23				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - DAYTON				63,312.00
44	INSURED VALUE FACTOR FOR 2009-10 - SACO				412,656.00
47	TOTAL DEBT SERVICE ALLOCATION				506,432.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				36,463,138.38

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

RUN ON 06/06/12

PAGE 4

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RSU 23

2011-12

823 - 823

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
DAYTON	375.0	9.19%	3,304,421.32		63,312.00		3,367,733.32			
OLD ORCHARD BCH	839.5	20.58%	7,399,890.17		0.00		7,399,890.17			
SACO	2,865.5	70.23%	25,252,394.89		443,120.00		25,695,514.89			
TOTAL	4,080.0						36,463,138.38			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DAYTON			213,200,000	7.470	1,592,604.00		3,367,733.32	1,592,604.00	6.40%	7.47M
OLD ORCHARD BCH			1,533,750,000	7.470	11,457,112.50		7,399,890.17	7,399,890.17	29.73%	4.82M
SACO			2,128,450,000	7.470	15,899,521.50		25,695,514.89	15,899,521.50	63.87%	7.47M
TOTAL			3,875,400,000		28,949,238.00		36,463,138.38	24,892,015.67	100.00%	6.42M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	36,463,138.38	24,892,015.67	11,571,122.71
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		297,256.00-	297,256.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	36,463,138.38	24,594,759.67	11,868,378.71
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			50,369.09
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			0.00
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			11,818,009.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 68.27% STATE SHARE % = 31.73%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 67.59% STATE SHARE % = 32.41%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	37,374,115.52		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DAYTON		3,367,733.32	1,592,604.00	6.48%	7.47
OLD ORCHARD BCH	297,256.00	7,399,890.17	7,102,634.17	28.88%	4.63
SACO		25,695,514.89	15,899,521.50	64.64%	7.47
TOTAL	297,256.00	36,463,138.38	24,594,759.67	100.00%	6.35